

THE ROYAL SCOTTISH PIPE BAND ASSOCIATION
Notes to the Financial Statements (Continued)

10. Governance and support costs

	Total 2020 £	Total 2019 £
Salaries, wages and related costs (note 13)	93,833	132,448
Catering and venue hire	14,704	31,263
Repairs, renewals & maintenance	3,506	4,870
Heating, lighting and power	6,050	2,517
Rates and insurances	10,896	9,934
Printing and stationery	1,705	6,113
Telephone	6,623	6,311
Postage and carriage	1,394	4,014
Finance charges	2,365	3,258
General expenses	3,802	2,800
Leasing of equipment	3,227	2,959
IT expenses	5,587	8,859
Depreciation	8,228	885
Miscellaneous expenses	388	-228
Governance costs		
AGM and trustee meeting expenses	5,253	13,529
Legal and professional fees	798	-
Audit fees	3,275	6,015
Accountancy, payroll, and advice fees	11,338	10,614
	<u>20,664</u>	<u>30,158</u>
	<u>182,972</u>	<u>246,161</u>

Governance costs and other support costs are apportioned separately between the seven key charitable activities undertaken in the year (see note 9).

11. Other expenditure

	Unrestricted Funds General £	Unrestricted Funds Property £	Restricted Funds Property £	2020 Total £	2019 Total £
Website costs	8,089	-	-	8,089	8,933
Premises renovations	-	-	17,819	17,819	45,847
	<u>8,089</u>	<u>-</u>	<u>17,819</u>	<u>25,908</u>	<u>54,780</u>

Other expenditure for the comparative year to 31 December 2019 totals £54,780 of which £8,933 was unrestricted and £45,847 was restricted.

